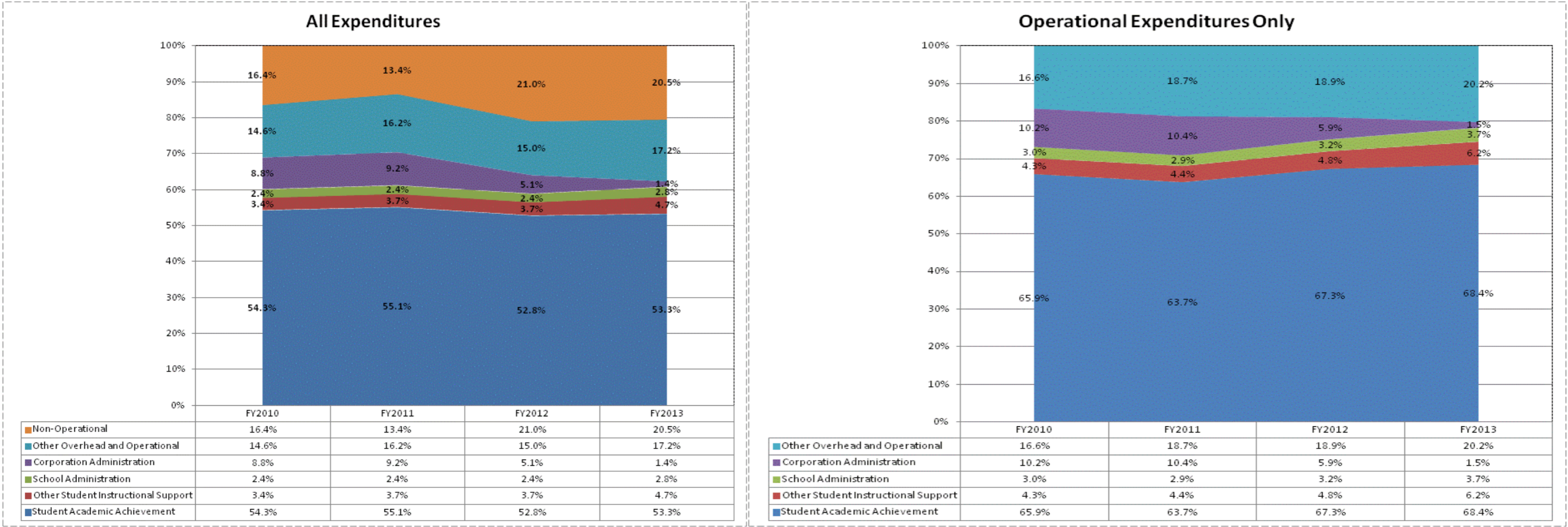


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Lake Central School Corp (4615)

Lake Central School Corp (4615)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$50,457,130	58.7%	\$60,258,365	51.4%	\$61,965,500	52.8%	\$55,599,143	53.3%
Student Instructional Support	\$6,290,710	7.3%	\$7,021,317	6.0%	\$7,144,421	6.1%	\$7,855,557	7.5%
Overhead and Operational	\$15,626,957	18.2%	\$28,122,783	24.0%	\$23,617,779	20.1%	\$19,457,842	18.7%
Nonoperational	\$13,643,172	15.9%	\$21,886,452	18.7%	\$24,627,725	21.0%	\$21,379,671	20.5%
Grand Total	\$86,017,968		\$117,288,918		\$117,355,425		\$104,292,212	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	66.0%	57.4%	58.9%	60.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Lake Central School Corp (4615)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$151,458	\$274,591	\$1,107,425	\$1,502,361	> 500%	447%	36%
11100 Regular Programs; Elementary	\$10,644,719	\$14,826,500	\$13,978,256	\$11,918,399	12%	-20%	-15%
11200 Regular Programs; Middle/Junior High	\$5,516,189	\$10,086,277	\$11,138,944	\$9,651,144	75%	-4%	-13%
11300 Regular Programs; High School	\$7,371,891	\$10,361,569	\$10,502,184	\$8,719,835	18%	-16%	-17%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$858,615	\$655,849	\$644,140	N/A	-25%	-2%
11470 Vocational Education; Business Education	\$0	\$4,560	\$443	\$626	N/A	-86%	41%
11590 Other Vocational Education Programs	\$117,225	\$154,475	\$144,295	\$347,698	197%	125%	141%
11910 Other Regular Programs; Competency Testing	\$0	\$303	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$70,419	\$89,005	\$92,283	\$127,228	81%	43%	38%
12210 Mental Disabilities; Mild Mental Disabilities	\$506,530	\$687,078	\$603,773	\$532,459	5%	-23%	-12%
12220 Mental Disabilities; Moderate Mental Disabilities	\$528,939	\$1,130,007	\$1,219,643	\$1,210,954	129%	7%	-1%
12230 Mental Disabilities; Severe Mental Disabilities	\$282,196	\$394,991	\$426,507	\$416,217	47%	5%	-2%
12310 Physical Impairment; Orthopedic Impairment	\$233,543	\$288,314	\$190,130	\$158,885	-32%	-45%	-16%
12330 Physical Impairment; Visual Impairment	\$69,913	\$107,854	\$127,689	\$73,106	5%	-32%	-43%
12340 Physical Impairment; Hearing Impairment	\$78,500	\$97,006	\$112,692	\$58,019	-26%	-40%	-49%
12350 Physical Impairment; Homebound	\$44,577	\$152,759	\$78,588	\$89,384	101%	-41%	14%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$426,670	\$537,630	\$549,226	\$467,920	10%	-13%	-15%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$536,157	\$826,357	\$835,296	\$808,378	51%	-2%	-3%
12510 Culturally Different; Communication Disorders	\$16,831	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$3,291,060	\$4,777,573	\$4,530,427	\$4,238,669	29%	-11%	-6%
12710 Equal Opportunity At Risk	\$24,804	\$32,074	\$90,198	\$125,306	405%	291%	39%
12810 Special Education Preschool	\$643,193	\$963,111	\$1,016,609	\$963,369	50%	0%	-5%
12900 Other Special Programs	\$2,007,801	\$4,086,024	\$3,877,349	\$2,943,804	47%	-28%	-24%
14100 Summer School Programs; Elementary	\$147,814	\$202,298	\$152,450	\$52,652	-64%	-74%	-65%
14200 Summer School Programs; Middle/Junior High School	\$23,880	\$72,120	\$70,835	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$145,305	\$272,999	\$309,742	\$137,046	-6%	-50%	-56%
16100 Remediation Testing	\$169,210	\$264,313	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$31,645	\$95,902	\$7,174	\$661	-98%	-99%	-91%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$156,127	\$337,818	\$292,425	N/A	87%	-13%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$3,698,376	\$5,419,213	\$6,176,653	\$6,667,001	80%	23%	8%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$18,172	\$0	N/A	N/A	-100%
18000 Payments to Governmental Units Outside State	\$0	\$0	\$109,076	\$91,336	N/A	N/A	-16%
22110 Improvement of Instruction; Service Area Direction	\$289,932	\$603,283	\$423,077	\$346,055	19%	-43%	-18%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$304,462	\$386,581	\$533,002	\$628,030	106%	62%	18%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$21,373	\$5,415	N/A	N/A	-75%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$13,464	\$224,149	\$3,796	\$53	-100%	-100%	-99%
22220 Library/Media Services; School Library	\$290,350	\$358,477	\$305,214	\$448,327	54%	25%	47%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$79,332	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$194,867	N/A	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$5,705	N/A	N/A	N/A
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$39,402	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$4,929	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$975	\$115,294	\$102,567	N/A	> 500%	-11%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$312,544	N/A	N/A	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$115,816	\$296,302	N/A	N/A	156%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,341,059	\$1,465,257	\$1,986,239	\$894,075	-33%	-39%	-55%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$1,965	\$2,515	N/A	N/A	28%
26497 2007 Account Code - Teachers Retirement Fund	\$2,951,258	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$41,969,369	\$60,258,365	\$61,965,500	\$55,599,143	32%	-8%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Lake Central School Corp (4615)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$25,612	\$38,964	\$21,163	\$50,650	98%	30%	139%
21130 Attendance and Social Work Services; Social Work Services	\$223,411	\$395,218	\$520,248	\$599,332	168%	52%	15%
21210 Guidance Services; Service Area Direction	\$538,518	\$546,463	\$575,170	\$1,072,944	99%	96%	87%
21340 Health Services; Nurse Services	\$363,534	\$520,672	\$571,095	\$477,195	31%	-8%	-16%
21390 Health Services; Other Health Services	\$0	\$11,520	\$13,715	\$14,786	N/A	28%	8%
21410 Psychological Services; Service Area Direction	\$0	\$8,553	\$15,982	\$30,112	N/A	252%	88%
21420 Psychological Testing	\$445,853	\$606,355	\$511,430	\$515,739	16%	-15%	1%
21430 Psychological Counseling	\$40,994	\$8,006	\$11,107	\$3,340	-92%	-58%	-70%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$815,171	\$1,039,261	\$1,187,554	\$1,102,055	35%	6%	-7%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$1,101	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$396,660	\$549,895	\$438,999	\$338,643	-15%	-38%	-23%
21890 Special Education Administration; Other Special Education Administration	\$271,228	\$385,602	\$390,552	\$691,847	155%	79%	77%
21910 Other Support Services, Students; Service Area Direction	\$0	\$18,523	\$43,913	\$46,341	N/A	150%	6%
24100 Office of The Principal	\$1,924,455	\$2,891,184	\$2,843,493	\$2,912,573	51%	1%	2%
Student Instructional Support Total	\$5,045,437	\$7,021,317	\$7,144,421	\$7,855,557	56%	12%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$79,667	\$100,047	\$202,113	\$72,538	-9%	-27%	-64%
23150 Board of Education; Legal Services	\$80,565	\$168,941	\$65,759	\$125,616	56%	-26%	91%
23190 Board of Education; Other Governing Body Services	\$38,727	\$54,169	\$63,182	\$20,557	-47%	-62%	-67%
23210 Executive Administration; Office of The Superintendent	\$172,590	\$238,705	\$259,480	\$261,151	51%	9%	1%
23220 Executive Administration; Community Relations	\$0	\$0	\$5,000	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$160,515	\$227,226	\$275,983	\$213,929	33%	-6%	-22%
25110 Fiscal Services; Office of The Business Manager	\$188,388	\$339,866	\$280,843	\$389,485	107%	15%	39%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$872	\$0	N/A	N/A	-100%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$42,445	\$31,288	\$12,945	\$46,256	9%	48%	257%
25193 Other Fiscal Services; Printed Forms	\$767	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$27	\$0	\$135	N/A	395%	N/A
25199 Other Fiscal Services; Other	\$0	\$59	\$319	\$0	N/A	-100%	-100%
25300 Printing, Publishing, and Duplicating Services	\$85,087	\$107,632	\$25,822	\$28,911	-66%	-73%	12%
25730 Personnel Services; Personnel Services	\$0	\$0	\$1,000	\$1,000	N/A	N/A	0%
25750 Personnel Services; Health Services	\$0	\$6,961,196	\$4,066,807	\$7,680	N/A	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$45,799	\$1,170	\$0	N/A	-100%	-100%
25840 Administrative Technology Services; Systems Operations	\$0	\$257,093	\$558,169	\$168,762	N/A	-34%	-70%
25850 Administrative Technology Services; Network Support	\$0	\$7,740	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$383,093	\$198,034	\$167,004	N/A	-56%	-16%
25890 Other Technology Services	\$0	\$165	\$3,097	\$5,779	N/A	> 500%	87%
25920 Ditch Assessments	\$15,667	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$0	\$0	\$7,189	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$12,973	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,144,955	\$8,680,979	\$8,228,247	\$7,639,168	48%	-12%	-7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$132,125	\$162,156	\$160,193	\$147,878	12%	-9%	-8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,058,462	\$1,789,493	\$525,027	\$540,829	-49%	-70%	3%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,419	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$5	\$0	N/A	N/A	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$43,799	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$369,527	\$361,474	\$620,876	\$770,868	109%	113%	24%
27010 Student Transportation; Service Area Direction	\$164,483	\$282,016	\$329,510	\$396,098	141%	40%	20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Lake Central School Corp (4615)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27100 Student Transportation; Vehicle Operation	\$1,652,086	\$2,568,207	\$2,624,361	\$2,358,561	43%	-8%	-10%
27200 Student Transportation; Monitoring Services	\$181,429	\$424,812	\$431,452	\$403,173	122%	-5%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$714,059	\$899,745	\$1,085,831	\$1,125,822	58%	25%	4%
27400 Student Transportation; Purchase of School Buses	\$711,994	\$805,405	\$137,448	\$1,424,462	100%	77%	> 500%
27500 Student Transportation; Insurance on Buses	\$117,677	\$79,480	\$0	\$236	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$36,663	\$67,547	\$258,408	\$95,065	159%	41%	-63%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$157,369	\$195,846	\$210,271	\$148,910	-5%	-24%	-29%
31200 Food Services Operations; Food Preparation and Dispensing	\$691,655	\$1,007,800	\$1,152,996	\$1,086,790	57%	8%	-6%
31300 Food Services Operations; Food Delivery	\$20,278	\$28,288	\$28,851	\$14,502	-28%	-49%	-50%
31400 Food Services Operations; Food Purchases	\$1,545,479	\$1,731,722	\$1,727,442	\$1,621,044	5%	-6%	-6%
31900 Other Food Services	\$134,018	\$114,766	\$69,078	\$131,835	-2%	15%	91%
Overhead and Operational Total	\$13,714,070	\$28,122,783	\$23,617,779	\$19,457,842	42%	-31%	-18%
Nonoperational							
33200 Community Recreation	\$59,836	\$68,827	\$109,101	\$52,038	-13%	-24%	-52%
33300 Civic Services	\$0	\$0	\$0	\$29	N/A	N/A	N/A
33400 Athletic Coaches	\$397,483	\$733,352	\$941,085	\$1,001,496	152%	37%	6%
40100 Facilities Acquisition and Construction; Service Area Direction	\$33,899	\$51,345	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$79,836	\$76,111	\$417,461	\$1,500	-98%	-98%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$582,846	\$193,771	\$36,955	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvements	\$2,190,440	\$7,484,627	\$7,192,744	\$6,653,823	204%	-11%	-7%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$4,941	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,057,454	\$1,460,882	\$1,755,364	\$1,760,505	-14%	21%	0%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,235	\$443,194	\$53,247	\$49,719	-81%	-89%	-7%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,561	\$84,997	\$9,850	\$104,476	> 500%	23%	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$1,638,951	\$3,243,243	\$1,600,000	\$2,210,000	35%	-32%	38%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$4,000,000	\$0	N/A	N/A	-100%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$39,164	\$84,080	N/A	N/A	115%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$37,400	\$805,570	\$738,256	N/A	> 500%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$541,834	\$864,060	\$314,368	\$127,955	-76%	-85%	-59%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$18,333	\$0	N/A	N/A	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,296,770	\$6,978,981	\$4,615,000	\$5,435,000	3%	-22%	18%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,349,800	\$2,556,974	N/A	N/A	9%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$133,106	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$200,657	\$0	\$349,974	\$576,477	187%	N/A	65%
54250 Common School Fund; Interest	\$0	\$0	\$12,838	\$24,243	N/A	N/A	89%
59100 Other Debt Services Obligations; Registrars Fee	\$22,099	\$19,917	\$5,120	\$2,600	-88%	-87%	-49%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$7,700	\$1,750	\$500	N/A	-94%	-71%
Nonoperational Total	\$13,374,903	\$21,886,452	\$24,627,725	\$21,379,671	60%	-2%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$532,480	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,230,271	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$150,369	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,932,438	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$68,632	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$11,914,189	\$0	\$0	\$0	N/A	N/A	N/A